

RECORDATION NO. 27011-B FILED

JUN 13 2007 -2 3 5 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1984)

OF COUNSEL
URBAN A. LESTER

June 13, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, dated as of June 1, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memoranda of Lease being filed with the Board under Recordation Numbers 27011 and 27011-A.

The names and addresses of the parties to the enclosed document are:

Assignor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537

Assignee: M&T Credit Services, LLC
255 East Avenue
Rochester, NY 14604

Mr. Vernon A. Williams
June 13, 2007
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A description of the railroad equipment covered by the enclosed document is:

62 hopper railcars: AEX 4420, AEX 4421, AEX 4423, AEX 4424, AEX 4426, AEX 4428, AEX 4429, AEX 4251, AEX 11288 and within the series AEX 30005 – AEX 30184 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord.

RWA/sem
Enclosures

RECORDATION NO. 27011-6 FILED

JUN 13 '07 -2 3 5 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Memorandum") is made and entered into as of June 1, 2007, by and between The Andersons, Inc. ("Assignor") and M&T Credit Services, LLC ("Assignee").

WHEREAS, Assignor, as Lessor, and Industrial Waste Group, LLC, as Lessee, have heretofore entered into that certain Full Service Lease Agreement dated May 25, 2005, Rider Deal #R00923 dated February 1, 2006 and Rider Deal #R00977, dated October 3, 2006 (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number _____.

WHEREAS, Assignor, as assignor, and Assignee, as assignee, are parties to that certain Assignment of Leases and Subleases dated the even date herewith pursuant to which Assignor has assigned to Assignee all of its the rights but not its obligations under the Lease.

WHEREAS, the parties hereto wish to show for public record this Memorandum to provide a notice of such assignment.

This Memorandum may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same Memorandum.

IN WITNESS WHEREOF, the parties have executed or caused this Memorandum to be executed as of the day and year first written above.

[Signature Pages to Follow]

ASSIGNOR: THE ANDERSONS, INC.

By: Gary Smith
Gary Smith
Vice President, Finance and Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Gary Smith, Vice President, Finance and Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this 11th day of June, 2007.



Judy A. Baldwin
Notary Public
My commission expires 02/01/2010

JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010

ASSIGNEE: M&T CREDIT SERVICES, LLC

By: 

Name: Christopher J. Oliver

Title: Assistant Vice President

STATE OF NEW YORK)

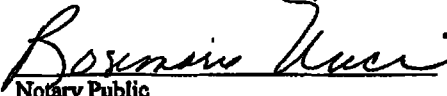
) ss:

COUNTY OF MONROE)

Before me, a Notary Public, in and for said county and state, personally appeared Christopher J. Oliver, the Assistant Vice President of M&T Credit Services, LLC, a New York limited liability company, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument in behalf of said limited liability company and by authority of its Board of Directors on behalf of the limited liability company and that the same is the free act and deed of said officer and of said limited liability company.

In Testimony Whereof, I have hereunto set my hand and official seal at
this 16th day of June, 2007.

Rochester, New York


Notary Public

My Commission Expires: _____

ROSEMARIE NUCCI

Notary Public, State of New York

01NU8031718

Qualified in Monroe County

My Commission Expires October 12, 2009

Equipment

Eight (8) used 1977 3,300 Cubic Foot Open Top Hopper Railcars

Serial Numbers	
1	AEX 004423
2	AEX 004428
3	AEX 004420
4	AEX 004421
5	AEX 004424
6	AEX 004426
7	AEX 004429
8	AEX 011288

Fifty-four (54) used 1979 3,527 Cubic Foot Open Top Hopper Railcars

Serial Numbers		Serial Numbers	
1.	AEX 004251	28.	AEX 030084
2.	AEX 030005	29.	AEX 030090
3.	AEX 030009	30.	AEX 030093
4.	AEX 030013	31.	AEX 030095
5.	AEX 030015	32.	AEX 030107
6.	AEX 030025	33.	AEX 030109
7.	AEX 030026	34.	AEX 030128
8.	AEX 030028	35.	AEX 030131
9.	AEX 030031	36.	AEX 030133
10.	AEX 030036	37.	AEX 030138
11.	AEX 030037	38.	AEX 030141
12.	AEX 030039	39.	AEX 030142
13.	AEX 030040	40.	AEX 030143
14.	AEX 030044	41.	AEX 030146
15.	AEX 030045	42.	AEX 030148
16.	AEX 030046	43.	AEX 030150
17.	AEX 030047	44.	AEX 030151
18.	AEX 030057	45.	AEX 030154
19.	AEX 030060	46.	AEX 030159
20.	AEX 030061	47.	AEX 030160
21.	AEX 030065	48.	AEX 030161
22.	AEX 030067	49.	AEX 030165
23.	AEX 030071	50.	AEX 030168
24.	AEX 030075	51.	AEX 030173
25.	AEX 030077	52.	AEX 030174
26.	AEX 030078	53.	AEX 030175
27.	AEX 030080	54.	AEX 030184

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

6/13/07



Robert W. Alvord